



City of Ferndale

Department: WATER FUND

Program Fund No. 401

Director: Kevin Renz

Title: Public Works Director

The purpose of the Water Fund is to account for the operations of our water utility. The City of Ferndale, in the past, purchased water from the PUD, treated the water, and sold it to our citizens. Starting in 2012, the City started using well water. The departments within the Water Fund include administration, maintenance, and operations.

Revenues

	2017	2018	2019	2020	2021
#401 WATER	Actual	Actual	Actual	Budget	Budget
Connection Fees	\$856,969	\$745,278	\$1,010,610	\$663,000	\$815,000
Water Sales	2,241,780	2,263,341	2,370,014	2,355,478	2,429,082
Meter Charges	39,409	25,328	34,943	21,000	24,605
Meter Installation Charges - New Meter Set	22,263	11,050	15,500	9,000	9,000
Property Sale Final Meter Read Fee	16,701	12,120	13,967	10,000	10,000
Loan Proceeds	260,000	0	0	950,000	1,200,000
Trans In Fr #302	175,000	175,000	175,000	0	425,000
Other Revenue	568,304	151,000	144,824	64,200	46,700
Total Revenue	\$4,180,426	\$3,383,117	\$3,764,858	\$4,072,678	\$4,959,387



EXPENDITURES

#401 WATER	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
WATER ADMINISTRATION					
SALARIES	\$111,177	\$121,703	\$142,340	\$128,354	\$138,866
BENEFITS	55,852	66,339	76,709	59,952	72,208
PROF SERVICES	24,538	22,987	65,498	35,000	40,000
B&O/EXCISE TAX	121,018	125,386	124,637	120,369	121,556
CITY OF FERNDAL UTILITY TAX	297,644	276,288	299,130	271,759	273,466
OTHER CHARGES & SERVICES	219,746	245,763	271,562	246,213	272,807
TOTAL ADMINISTRATION	\$829,975	\$858,466	\$979,876	\$861,647	\$918,904
SYSTEM MAINTENANCE					
SALARIES	\$224,111	\$296,351	\$277,940	\$313,151	\$290,788
BENEFITS	116,129	154,226	141,954	170,208	156,728
SUPPLIES	64,211	110,392	105,025	91,000	91,000
OTHER CHARGES & SERVICES	6,601	8,588	4,777	13,500	13,500
TOTAL SYSTEM MAINTENANCE	\$411,052	\$569,557	\$529,696	\$587,859	\$552,016
PLANT OPERATIONS					
SALARIES	\$145,425	\$172,174	\$201,305	\$272,595	\$272,865
BENEFITS	70,990	83,596	102,735	135,137	140,332
SUPPLIES	90,272	133,040	80,812	208,000	228,000
UTILITIES	144,454	164,305	147,037	174,331	160,400
PROFESSIONAL SERVICES	59,365	59,443	42,068	60,000	120,000
CONTRACT R & M	22,187	7,217	11,320	11,500	13,500
LAB TESTING	5,694	11,200	9,983	15,000	20,000
OTHER CHARGES & SERVICES	13,225	63,663	11,818	19,200	20,000
TOTAL PLANT OPERATIONS	\$551,612	\$694,638	\$607,078	\$895,763	\$975,097



#401 WATER	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
CAPITAL OUTLAY					
LONG TERM WATER PLANNING	12,745	45,434	81,179	0	0
WATER SYSTEM PLAN	6,082	11,214	164	0	0
MAIN ST. CONSTR.	12,127	546,167	0	0	0
THIRD ST. CONSTR.	72,202	0	0	0	0
THORNTON RD CONSTRUCTION	113	0	72,451	250,000	0
SHOP WELL 2	347,820	0	12,767	0	0
CHURCH RD PUMP STATION	225	0	0	0	425,000
MISC PROJECTS	54,201	633,678	414,476	1,185,000	1,225,000
TOTAL CAPITAL OUTLAY	\$505,515	\$1,236,493	\$581,037	\$1,435,000	\$1,650,000
TRANSFERS/LATECOMERS/LOANS					
TRANSFER TO DEBT SERVICE	\$751,072	\$496,165	\$495,606	\$488,524	\$931,968
MISC TR TO F550	0	226,826	22,500	88,750	56,250
OTHER CHARGES	0	11,737	33,133	200	2,000
TOTAL TRANSF/LATECOMERS/LOANS/BOND EXPENSES	\$751,072	\$734,728	\$551,239	\$577,474	\$990,218
TOTAL EXPENDITURES	\$3,049,226	\$4,093,883	\$3,248,926	\$4,357,743	\$5,086,235

WATER - SUMMARY DATA	2017	2018	2019	2020	2021
SALARIES	\$480,713	\$590,228	\$621,584	\$714,100	\$702,519
BENEFITS	242,971	304,161	321,398	365,297	369,268
SUPPLIES	154,483	243,432	185,837	299,000	319,000
OTHER CHARGES & SERVICES	914,471	984,841	987,830	966,872	1,055,229
CAPITAL	505,515	1,236,493	581,037	1,435,000	1,650,000
TRANSF/LATECOMERS/LOANS/BOND EXP	751,072	734,728	551,239	577,474	990,218
TOTAL EXPENDITURES	\$3,049,226	\$4,093,883	\$3,248,926	\$4,357,743	\$5,086,235
ADMINISTRATION	\$829,975	\$858,466	\$979,876	\$861,647	\$918,904
MAINTENANCE	411,052	569,557	529,696	587,859	552,016
OPERATIONS	551,612	694,638	607,078	895,763	975,097
CAPITAL	505,515	1,236,493	581,037	1,435,000	1,650,000
TRANSF/LATECOMERS/LOANS/BOND EXP	751,072	734,728	551,239	577,474	990,218
TOTAL EXPENDITURES	\$3,049,226	\$4,093,883	\$3,248,926	\$4,357,743	\$5,086,235



City of Ferndale

Department: SEWER FUND

Program Fund No. 402

Director: Kevin Renz

Title: Public Works Director

The purpose of the Sewer Fund is to account for the operations of our wastewater utility. This fund collects user fees to support operations and capital connection fees that are designed to fund past and future improvements to the system.

Revenues

	2017	2018	2019	2020	2021
#402 SEWER	Actual	Actual	Actual	Budget	Budget
Connection Fees	\$1,228,938	\$950,795	\$1,611,936	\$940,000	\$950,000
Sewer Sales	2,954,146	3,437,278	3,739,106	3,744,202	3,781,644
Other Revenue	110,515	131,147	180,770	56,528	34,528
Total Revenue	\$4,293,599	\$4,519,220	\$5,531,811	\$4,740,730	\$4,766,172



EXPENDITURES

#402 SEWER	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
ADMINISTRATION					
SALARIES	\$76,737	\$79,760	\$111,817	\$147,295	\$150,719
BENEFITS	37,606	37,912	58,019	67,349	76,666
PROFESSIONAL SERVICES	32,010	42,871	64,133	45,000	45,000
B&O/EXCISE TAX	70,411	78,141	84,528	101,737	102,748
CITY OF FERNDALE UTILITY TAX	384,710	386,266	453,608	428,089	432,370
OTHER CHARGES & SERVICES	161,934	159,934	199,483	155,801	201,710
TOTAL ADMINISTRATION	\$763,408	\$784,884	\$971,587	\$945,271	\$1,009,214
MAINTENANCE					
SALARIES	\$124,025	\$167,125	\$137,976	\$175,040	\$150,847
BENEFITS	69,540	91,809	74,360	98,736	85,300
SUPPLIES	35,561	23,286	28,813	77,500	77,500
OTHER CHARGES & SERVICES	13,716	4,909	4,535	6,200	6,200
TOTAL MAINTENANCE	\$242,842	\$287,129	\$245,684	\$357,476	\$319,847
SLUDGE REMOVAL					
SLUDGE DISPOSAL	\$194,650	\$306,091	\$462,882	\$504,500	\$605,500
OTHER CHARGES & SERVICES	194,650	306,091	462,882	504,500	605,500
TOTAL SLUDGE REMOVAL	\$194,650	\$306,091	\$462,882	\$504,500	\$605,500
PLANT OPERATIONS					
SALARIES	\$143,497	\$174,978	\$199,555	\$287,875	\$285,793
BENEFITS	70,077	84,397	101,750	144,255	149,516
O & M SUPPLIES	120,312	178,347	245,937	190,000	255,000
SMALL TOOLS	2,082	2,450	433	2,500	2,500
SUPPLIES	122,394	180,797	246,371	192,500	257,500
PROFESSIONAL SERVICES	26,983	17,396	45,953	30,000	40,000
UTILITIES	206,158	242,978	215,409	226,050	226,050
CONTRACT R & M	11,725	4,158	6,212	36,000	49,000
OTHER CHARGES & SERVICES	26,889	48,037	23,036	28,280	34,350
TOTAL PLANT OPERATIONS	\$607,723	\$752,740	\$838,286	\$944,960	\$1,042,209



#402 SEWER	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
CAPITAL OUTLAY					
MAIN ST. CONSTR.	\$3,862	\$305,004	\$0	\$0	\$0
WASTEWATER TREATMENT PLANT	1,265,027	59,042	114,002	0	0
PUMP STATIONS	564,877	111,867	41,301	1,200,000	0
MEADOWS LIFT STATION	73,349	0	0	0	0
ASSET MANAGEMENT SOFTWARE	0	0	0	10,000	25,000
MALLOY AVE. SEWER	1,151	0	0	0	0
THORNTON SEWER	646,030	498,800	341	250,000	0
OTHER CAPITAL	52,341	0	2,132	0	0
TOTAL CAPITAL OUTLAY	\$2,606,637	\$974,713	\$157,775	\$1,460,000	\$25,000
TRANSFERS/LATECOMERS/LOANS/MISC					
TRANSFER TO FUNDS 218/408	\$181,411	\$180,935	\$13,935	\$13,923	\$0
TRANSFER TO DEBT SERVICE	698,775	699,738	702,403	697,775	713,391
TRANSFER TO F550	0	156,580	0	77,500	108,750
TRANSFER TO WWTP LOAN FUND 405	850,000	0	0	0	1,000,000
LATECOMERS	0	26,890	72,600	0	0
TOTAL TRANSF/LATECOM/LOANS/BOND EXPENSES	\$1,730,186	\$1,064,144	\$788,938	\$789,198	\$1,822,141
TOTAL EXPENDITURES	\$6,147,241	\$4,169,701	\$3,465,154	\$5,001,405	\$4,823,910

<u>SEWER - SUMMARY DATA</u>	2017	2018	2019	2020	2021
SALARIES	\$344,259	\$421,863	\$449,348	\$610,210	\$587,359
BENEFITS	177,223	214,117	234,128	310,340	311,482
SUPPLIES	157,955	204,082	275,183	270,000	335,000
OTHER CHARGES & SERVICES	1,130,982	1,290,782	1,559,781	1,561,657	1,742,928
CAPITAL	2,606,637	974,713	157,775	1,460,000	25,000
TRANSFERS/LATECOMERS/LOANS/MISC/BOND EXP	1,730,186	1,064,144	788,938	789,198	1,822,141
TOTAL EXPENDITURES	\$6,147,241	\$4,169,701	\$3,465,154	\$5,001,405	\$4,823,910
ADMINISTRATION	\$763,408	\$784,884	\$971,587	\$945,271	\$1,009,214
MAINTENANCE	242,842	287,129	245,685	357,476	319,847
OPERATIONS	802,374	1,058,831	1,301,168	1,449,460	1,647,709
CAPITAL	2,606,637	974,713	157,775	1,460,000	25,000
TRANSFERS/LATECOMERS/LOANS/MISC/BOND EXP	1,731,981	1,064,144	788,938	789,198	1,822,141
TOTAL EXPENDITURES	\$6,147,241	\$4,169,701	\$3,465,154	\$5,001,405	\$4,823,910



City of Ferndale

Department: WATER/SEWER/STORM
BOND REDEMPTION FUND

Program Fund No. 403

Director: Sirke Salminen

Title: Finance Director

The purpose of the Water/Sewer/Storm Bond Redemption Fund is to collect monies to provide the annual debt service payments on these bonds. Monies for debt service payments are made primarily through transfers from the Water/Sewer Fund. Water Revenue bonds and Sewer Revenue bonds were issued in 2011 and partially refinanced in 2020, saving the City over \$300,000 in interest over the life of the Bond. Sewer and Storm Revenue bonds were issued in 2014. These issues are all Revenue Bond Debt.

Revenues

	2017	2018	2019	2020	2021
#403 PARITY REVENUE BOND REDEMPTION	Actual	Actual	Actual	Budget	Budget
Transfers In	\$1,131,972	\$1,136,855	\$1,141,260	\$1,136,569	\$1,583,598
Total Revenue	\$1,131,972	\$1,136,855	\$1,141,260	\$1,136,569	\$1,583,598

EXPENDITURES

	2017	2018	2019	2020	2021
#403 PARITY REVENUE BOND REDEMPTION	Actual	Actual	Actual	Budget	Budget
DEBT SERVICE PAYMENTS	\$1,132,633	\$1,137,381	\$1,141,069	\$1,137,270	\$1,584,298
TOTAL EXPENDITURES	\$1,132,633	\$1,137,381	\$1,141,069	\$1,137,270	\$1,584,298



City of Ferndale

Department: WATER/SEWER/STORM
BOND RESERVE FUND

Program Fund No. 404

Director: Sirke Salminen

Title: Finance Director

The purpose of the Water/Sewer/Storm Bond Reserve Fund is to provide a reserve fund, as required by the bond covenants, for the debt service payments that are made through Fund #403. The required amount of the reserve is \$1,142,281.26.

Revenues

	2017	2018	2019	2020	2021
#404 PARITY REVENUE BOND RESERVE	Actual	Actual	Actual	Budget	Budget
Investment Interest	\$2,672	\$1,421	\$0	\$0	\$0
Total Revenue	\$2,672	\$1,421	\$0	\$0	\$0



City of Ferndale

Department: STORM AND FLOOD
CONTROL FUND

Program Fund No. 407

Director: Kevin Renz

Title: Public Works Director

The purpose of the Storm and Flood Control Fund is to account for the expenditures related to storm drainage improvements and flood control activities. The primary revenue source for this fund is a stormwater utility fee. Additional revenue contributions come from Storm Drainage Mitigation Fees.

Revenues

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
#407 STORM & FLOOD					
Storm Rate Revenue	\$1,100,683	\$1,223,442	\$1,312,747	\$1,248,033	\$1,260,513
Mitigation Fees	129,647	66,965	282,940	65,000	55,000
Grants/Loans/Transfers In	288,661	81,332	91,785	5,630,000	2,630,000
Other Revenue	153,473	14,852	39,002	39,700	18,200
Total Revenue	\$1,672,464	\$1,386,591	\$1,726,474	\$6,982,733	\$3,963,713



EXPENDITURES

#407 STORM & FLOOD CONTROL	2017	2018	2019	2020	2021
Actual	Actual	Actual	Actual	Budget	Budget
SALARIES	\$199,268	\$211,757	\$279,241	\$298,970	\$313,493
BENEFITS	101,249	91,162	119,406	130,303	136,794
PROFESSIONAL SERVICES	44,333	24,427	40,355	140,000	230,000
MAINTENANCE & REPAIR PROJECTS	41,875	2,870	6,164	51,000	55,000
MAINTENANCE & REPAIR PROJECTS - LEVY	0	0	20,060	0	0
DECANT DISPOSAL	26,845	17,588	20,148	26,500	26,500
WATER QUALITY MONITORING	14,151	13,205	6,716	20,000	20,000
B&O/EXCISE COF UTILITY TAX	127,462	135,092	167,512	134,671	136,003
OTHER CHARGES & SERVICES	86,546	146,239	130,374	157,208	139,321
TOTAL STORM & FLOOD CONTROL	\$341,211	\$339,420	\$391,329	\$529,379	\$606,824
CAPITAL OUTLAY					
MAIN ST	\$172,756	\$313,388	\$12,606	\$0	\$0
3RD AVE. IMPROVEMENTS	442,686	24,569	0	0	0
FERNDALE TERRACE	0	0	46,133	202,000	102,000
MALLOY CULVERT CONSTRUCTION/DESIGN	0	0	0	60,000	1,275,000
GATEWAY-MAIN STREET NORTH&SOUTH	538,960	188,185	28,034	75,000	0
DECANT CONSTRUCTION	0	0	0	3,000,000	0
OTHER CAPITAL	42,271	12,402	96,852	810,000	300,000
TOTAL CAPITAL OUTLAY	\$1,196,673	\$538,544	\$183,625	\$4,147,000	\$1,677,000
TRANSFERS/LOANS					
TRANSFER TO DEBT SERVICE	\$88,670	\$92,252	\$92,866	\$302,704	\$330,312
TRANS TO F550	0	100,000	117,500	66,250	163,750
TOTAL TRANSFER/LOANS	\$88,670	\$192,252	\$210,366	\$368,954	\$494,062
TOTAL EXPENDITURES	\$1,927,072	\$1,373,135	\$1,183,967	\$5,474,606	\$3,228,173



City of Ferndale

Department: UTILITY LOAN
SERVICE FUND

Program Fund No. 408

Director: Sirke Salminen

Title: Finance Director

The purpose of the Utility Loan Service Fund is to account for the repayment of various loans and Long Term General Obligation bonds obtained by the City for the purpose of completing sewer, street, street lights, and storm drainage improvements. From 2009 on, this fund was restricted to water, sewer and storm utility loans and bonds. (See Fund 214 for non-utility loans and bonds).

Revenues

	2017	2018	2019	2020	2021
#408 UTILITY LOAN SERVICE	Actual	Actual	Actual	Budget	Budget
Transfers In	\$355,202	\$352,645	\$183,962	\$175,893	\$172,946
Total Revenue	\$355,202	\$352,645	\$183,962	\$175,893	\$172,946

EXPENDITURES

	2017	2018	2019	2020	2021
#408 UTILITY LOAN SERVICE	Actual	Actual	Actual	Budget	Budget
DEBTS SERVICE PAYMENTS	\$346,663	\$345,492	\$183,963	\$175,892	\$172,945
TOTAL EXPENDITURES	\$346,663	\$345,492	\$183,963	\$175,892	\$172,945